



3014 (02-02-05)

ANNUAL REPORT

OF

Name: BANGOR MUNICIPAL UTILITY

Principal Office: 106 15TH AVENUE, NORTH
P.O. BOX 130
BANGOR, WI 54614-0130

For the Year Ended: DECEMBER 31, 2005

**WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

PSCW Annual Report: MCF

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: BANGOR MUNICIPAL UTILITY**Utility Address:** 106 15TH AVENUE, NORTH

P.O. BOX 130

BANGOR, WI 54614-0130

When was utility organized? 6/1/1933**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: MR CECIL R ROLFE**Title:** DIRECTOR OF PUBLIC WORKS**Office Address:**

106 15TH AVENUE. NORTH

P.O. BOX 130

BANGOR, WI 54614-0130

Telephone: (608) 486 - 2151**Fax Number:** (608) 486 - 2800**E-mail Address:**

Individual or firm, if other than utility employee, preparing this report:

Name: JODI DOBSON**Title:** MANAGER**Office Address:** VIRCHOW KRAUSE & CO LLP

TEN TERRACE COURT

P.O. BOX 7398

MADISON, WI 53707

Telephone: (608) 240 - 2469 EXT**Fax Number:** (608) 249 - 8532**E-mail Address:** jdobson@virchowkrause.com

President, chairman, or head of utility commission/board or committee:

Name: ROBIN GJERTERSON**Title:** PRESIDENT**Office Address:**

106 15TH AVENUE

P.O. BOX 130

BANGOR, WI 54614-0130

Telephone: (608) 486 - 2151**Fax Number:** (608) 486 - 2800**E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name:**Title:**

Office Address: VIRCHOW KRAUSE & CO LLP
TEN TERRACE COURT
P.O. BOX 7398
MADISON, WI 53707

Telephone: (608) 240 - 2469 EXT**Fax Number:** (608) 249 - 8532**E-mail Address:** jdobson@virchowkrause.com**Date of most recent audit report:** 1/30/2006**Period covered by most recent audit:** 1/1/2005 TO 12/31/2005

Names and titles of utility management including manager or superintendent:

Name: MR CECIL R ROLFE**Title:** DIRECTOR OF PUBLIC WORKS**Office Address:**

106 15TH AVENUE, NORTH
P.O. BOX 130
BANGOR, WI 54614-0130

Telephone: (608) 486 - 2151**Fax Number:** (608) 486 - 2800**E-mail Address:**

Name of utility commission/committee: BANGOR VILLAGE BOARD

Names of members of utility commission/committee:

VACANT SEAT
LANCE BAGSTAD
RANDY COOK
ROBERT GJERTSON, VILLAGE PRESIDENT
DAN HESSE
BRIAN KAPANKE
DALE KEISER

Is sewer service rendered by the utility? YES

If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes? NO

Date of Ordinance:

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone: () - EXT

Fax Number: () -

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	2,892,314	2,453,819	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	2,395,599	2,055,814	2
Depreciation Expense (403)	183,878	176,237	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	124,815	114,873	5
Total Operating Expenses	2,704,292	2,346,924	
Net Operating Income	188,022	106,895	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	188,022	106,895	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	30,745	24,829	10
Miscellaneous Nonoperating Income (421)	101,942	53,254	11
Total Other Income	132,687	78,083	
Total Income	320,709	184,978	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(14,478)	(14,478)	12
Other Income Deductions (426)	27,021	24,473	13
Total Miscellaneous Income Deductions	12,543	9,995	
Income Before Interest Charges	308,166	174,983	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	33,325	37,854	14
Amortization of Debt Discount and Expense (428)	0	0	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	33,325	37,854	
Net Income	274,841	137,129	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	2,040,150	1,925,869	20
Balance Transferred from Income (433)	274,841	137,129	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	23,111	22,848	25
Total Unappropriated Earned Surplus End of Year (216)	2,291,880	2,040,150	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	2,892,314		2,892,314	1
Total (Acct. 400):	2,892,314	0	2,892,314	
Operation and Maintenance Expense (401-402):				
Derived	2,395,599		2,395,599	2
Total (Acct. 401-402):	2,395,599	0	2,395,599	
Depreciation Expense (403):				
Derived	183,878		183,878	3
Total (Acct. 403):	183,878	0	183,878	
Amortization Expense (404-407):				
Derived	0		0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	124,815		124,815	5
Total (Acct. 408):	124,815	0	124,815	
Revenues from Utility Plant Leased to Others (412):				
NONE	0		0	6
Total (Acct. 412):	0	0	0	
Expenses of Utility Plant Leased to Others (413):				
NONE	0		0	7
Total (Acct. 413):	0	0	0	
TOTAL UTILITY OPERATING INCOME:	188,022	0	188,022	

OTHER INCOME**Income from Merchandising, Jobbing and Contract Work (415-416):**

Derived	0		0	8
Total (Acct. 415-416):	0	0	0	

Income from Nonutility Operations (417):

NONE	0		0	9
Total (Acct. 417):	0	0	0	

Nonoperating Rental Income (418):

NONE	0		0	10
Total (Acct. 418):	0	0	0	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
OTHER INCOME			
Interest and Dividend Income (419):			
INVESTMENT INCOME	30,745	0	30,745 11
Total (Acct. 419):	30,745	0	30,745
Miscellaneous Nonoperating Income (421):			
Contributed Plant - Water		0	0 12
Contributed Plant - Electric		101,942	101,942 13
NONE	0	0	0 14
Total (Acct. 421):	0	101,942	101,942
TOTAL OTHER INCOME:	30,745	101,942	132,687

MISCELLANEOUS INCOME DEDUCTIONS

Miscellaneous Amortization (425):			
Regulatory Liability (253) Amortization	(14,478)		(14,478) 15
NONE	0	0	0 16
Total (Acct. 425):	(14,478)	0	(14,478)
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water		3,782	3,782 17
Depreciation Expense on Contributed Plant - Electric		23,239	23,239 18
NONE	0	0	0 19
Total (Acct. 426):	0	27,021	27,021
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(14,478)	27,021	12,543

INTEREST CHARGES

Interest on Long-Term Debt (427):			
Derived	33,325		33,325 20
Total (Acct. 427):	33,325	0	33,325
Amortization of Debt Discount and Expense (428):			
NONE	0		0 21
Total (Acct. 428):	0	0	0
Amortization of Premium on Debt--Cr. (429):			
NONE	0		0 22
Total (Acct. 429):	0	0	0
Interest on Debt to Municipality (430):			
Derived	0		0 23
Total (Acct. 430):	0	0	0

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
INTEREST CHARGES			
Other Interest Expense (431):			
Derived	0		0 24
Total (Acct. 431):	0	0	0
Interest Charged to Construction--Cr. (432):			
NONE	0		0 25
Total (Acct. 432):	0	0	0
TOTAL INTEREST CHARGES:	33,325	0	33,325
NET INCOME:	199,920	74,921	274,841
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	1,574,281	465,869	2,040,150 26
Total (Acct. 216):	1,574,281	465,869	2,040,150
Balance Transferred from Income (433):			
Derived	199,920	74,921	274,841 27
Total (Acct. 433):	199,920	74,921	274,841
Miscellaneous Credits to Surplus (434):			
NONE	0	0	0 28
Total (Acct. 434):	0	0	0
Miscellaneous Debits to Surplus--Debit (435):			
NONE	0	0	0 29
Total (Acct. 435)--Debit:	0	0	0
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215			0 30
Total (Acct. 436)--Debit:	0	0	0
Appropriations of Income to Municipal Funds--Debit (439):			
OPERATING TRANSFER - DONATED LABOR	23,111	0	23,111 31
Total (Acct. 439)--Debit:	23,111	0	23,111
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	1,751,090	540,790	2,291,880

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	148,630	2,743,684	0	0	2,892,314	1
Less: interdepartmental sales	0	5,387	0	0	5,387	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	0	2,008			2,008	5
Other Increases or (Decreases) to Operating Revenues - Specify: NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	148,630	2,736,289	0	0	2,884,919	

DISTRIBUTION OF TOTAL PAYROLL

1. Amounts charged to Utility Financed and to Contributed Plant accounts should be combined and reported in plant or accumulated depreciation accounts.
2. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
3. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
4. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	48,735		48,735	1
Electric operating expenses	186,641		186,641	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts	487		487	8
Electric utility plant accounts	48,890		48,890	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	284,753	0	284,753	

FULL-TIME EMPLOYEES (FTE)

Use FTE numbers where FTE stands for full-time employees or full-time equivalency. FTE can be computed by using total hours worked/2080 hours for a fiscal year. Estimate to the nearest tenth. If an employee works part time for more than one industry then determine FTE based on estimate of hours worked per industry.

Example: An employee worked 35% of their time on electric jobs, 30% on water jobs, 20% on sewer jobs and 15% on municipal nonutility jobs. The FTE by industry would be .4 for electric, .3 for water and .2 for sewer.

Industry (a)	FTE (b)	
Water	1.5	1
Electric	7.5	2
Gas		3
Sewer		4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	6,231,663	6,054,731	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	4,051,845	3,789,550	2
Net Utility Plant	2,179,818	2,265,181	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	34,719	34,033	7
Total Other Property and Investments	34,719	34,033	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	772,262	689,626	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	434,349	274,855	11
Other Accounts Receivable (143)	12,655	13,018	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	53	13
Receivables from Municipality (145)	103,483	98,231	14
Materials and Supplies (150)	75,282	76,328	15
Prepayments (165)	27,738	26,188	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	1,425,769	1,178,193	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	0	0	
Total Assets and Other Debits	3,640,306	3,477,407	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	40,346	40,346	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	2,291,880	2,040,150	23
Total Proprietary Capital	2,332,226	2,080,496	
LONG-TERM DEBT			
Bonds (221)	0	0	24
Advances from Municipality (223)	0	0	25
Other Long-Term Debt (224)	791,677	890,872	26
Total Long-Term Debt	791,677	890,872	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	185,936	164,676	28
Payables to Municipality (233)	18,056	18,056	29
Customer Deposits (235)	282	282	30
Taxes Accrued (236)	22,967	22,359	31
Interest Accrued (237)	1,300	1,450	32
Other Current and Accrued Liabilities (238)	25,537	22,721	33
Total Current and Accrued Liabilities	254,078	229,544	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	262,325	276,495	36
Total Deferred Credits	262,325	276,495	
OPERATING RESERVES			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	3,640,306	3,477,407	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
First of Year:					
Total Utility Plant - First of Year	644,494	0	0	5,410,237	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
Plant Accounts:					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	403,466	0	0	4,871,501	2
Utility Plant in Service - Contributed Plant (101.2)	223,347	0	0	680,945	3
Utility Plant Purchased or Sold (102)					4
Utility Plant in Process of Reclassification (103)					5
Utility Plant Leased to Others (104)					6
Property Held for Future Use (105)					7
Completed Construction not Classified (106)					8
Construction Work in Progress (107)	52,404				9
Utility Plant Acquisition Adjustments (108)					10
Other Utility Plant Adjustments (109)					11
Total Utility Plant	679,217	0	0	5,552,446	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (110.1)	248,089	0	0	3,440,253	12
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	129,137	0	0	234,366	13
Total Accumulated Provision	377,226	0	0	3,674,619	
Net Utility Plant	301,991	0	0	1,877,827	

**ACCUMULATED PROVISION FOR DEPRECIATION AND
AMORTIZATION OF UTILITY PLANT ON UTILITY PLANT
FINANCED BY UTILITY OPERATIONS OR BY THE MUNICIPALITY
(ACCT. 110.1)**

Depreciation Accruals (Credits) during the year (110.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
Balance first of year (110.1)	235,756	3,217,312			3,453,068	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	12,033	171,845			183,878	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	1,490				1,490	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage		67,303			67,303	10
Other credits (specify):						11
		0			0	12
					0	13
					0	14
					0	15
Total credits	13,523	239,148	0	0	252,671	16
Debits during year						17
Book cost of plant retired	1,190	12,124			13,314	18
Cost of removal		4,083			4,083	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	1,190	16,207	0	0	17,397	25
Balance end of year (110.1)	248,089	3,440,253	0	0	3,688,342	26
Composite Depreciation Rate?	No	No				27
If yes, what is the rate?						28

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT ON CONTRIBUTED PLANT IN SERVICE (ACCT. 110.2)

Depreciation Accruals (Credits) during the year (110.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
Balance first of year (110.1)	125,355	211,127			336,482	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (426)	3,782	23,239			27,021	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	3,782	23,239	0	0	27,021	16
Debits during year						17
Book cost of plant retired	0	0			0	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	0	0	0	0	0	25
Balance end of year (110.1)	129,137	234,366	0	0	363,503	26
Composite Depreciation Rate?	No	No				27
If yes, what is the rate?						28

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	53	1
Additions:		
Provision for uncollectibles during year	2,008	2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	2,008	
Deductions:		
Accounts written off during the year: Utility Customers	2,061	5
Accounts written off during the year: Others		6
Total accounts written off	2,061	
Balance end of year	0	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other			66,895		66,895	70,414	2
Total Electric Utility					66,895	70,414	

Account	Total End of Year	Amount Prior Year	
Electric utility total	66,895	70,414	1
Water utility	8,387	5,914	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	75,282	76,328	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
NONE				1
Total			<u>0</u>	
Unamortized premium on debt (251)				
NONE				2
Total			<u>0</u>	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	40,346	1
Changes during year (explain):		
NONE		2
Balance end of year	40,346	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)
-------------------------------------	----------------------------------	--------------------------------------------	----------------------------------	-----------------------------------------------------

NONE

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Other Long-Term Debt (224)					
Promissory note	04/26/1997	04/26/2016	6.00%	342,601	1
1997 Revenue note	03/01/1997	04/26/2016	6.00%	449,076	2
Total for Account 224				<u>791,677</u>	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	22,359	1
Accruals:		
Charged water department expense	14,391	2
Charged electric department expense	109,091	3
Charged sewer department expense	397	4
Other (explain):		
NONE		5
Total Accruals and other credits	123,879	
Taxes paid during year:		
County, state and local taxes	39,918	6
Social Security taxes	25,009	7
PSC Remainder Assessment	2,290	8
Other (explain):		
GROSS RECEIPTS TAX	56,054	9
Total payments and other debits	123,271	
Balance end of year	22,967	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
1996 REVENUE NOTE - 5.5%	600	14,355	14,395	560	3
2001 TRUCK LOAN - 5.0%	0			0	4
1997 REVENUE NOTE - 5.5%	850	18,970	19,080	740	5
Subtotal	1,450	33,325	33,475	1,300	
Notes Payable (231)					
NONE	0			0	6
Subtotal	0	0	0	0	
Total	1,450	33,325	33,475	1,300	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
SPECIAL ACCOUNT	34,719	3
Total (Acct. 125):	34,719	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	12,971	5
Electric	421,378	6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	434,349	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
WORK DONE FOR OTHERS	12,655	11
Total (Acct. 143):	12,655	
Receivables from Municipality (145):		
RECEIVABLE FROM SEWER UTILITY FOR WORK DONE FOR THEM AND INSURANCE	53,765	12
RECEIVABLE FROM MUNI FOR PUBLIC FIRE PROTECTION	49,718	13
Total (Acct. 145):	103,483	
Prepayments (165):		
PREPAID GROSS RECEIPTS TAX	27,738	14
Total (Acct. 165):	27,738	
Extraordinary Property Losses (182):		
NONE		15
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Other Deferred Debits (183):		
NONE		16
Total (Acct. 183):	0	
Payables to Municipality (233):		
DUE TO SEWER UTILITY	18,056	17
Total (Acct. 233):	18,056	
Other Deferred Credits (253):		
Regulatory Liability	260,594	18
PUBLIC BENEFITS	1,731	19
Total (Acct. 253):	262,325	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include contributed plant in service, property held for future use, or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service (101.1)	402,805	4,851,367	0	0	5,254,172	1
Materials and Supplies	7,150	68,654	0	0	75,804	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (110.1)	241,922	3,328,782	0	0	3,570,704	4
Customer Advances for Construction					0	5
Regulatory Liability	109,235	158,597	0	0	267,832	6
NONE					0	7
Average Net Rate Base	58,798	1,432,642	0	0	1,491,440	
Net Operating Income	13,838	174,184	0	0	188,022	8
Net Operating Income as a percent of						
Average Net Rate Base	23.53%	12.16%	N/A	N/A	12.61%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

NONE

**REGULATORY LIABILITY - PRE-2003 HISTORICAL
ACCUMULATED DEPRECIATION ON CONTRIBUTED UTILITY
PLANT (253)**

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Balance First of Year	112,188	162,884	0	0	275,072	1
Add credits during year:						
NONE					0	2
Deduct charges:						
Miscellaneous Amortization (425)	5,905	8,573	0	0	14,478	3
Other (specify):						
NONE					0	4
Balance End of Year	106,283	154,311	0	0	260,594	

FINANCIAL SECTION FOOTNOTES

Cover Sheet (Page 0)

General footnotes

ACCOUNTANTS' COMPILATION REPORT

Bangor Municipal Utility
Bangor, Wisconsin

We have compiled, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants, the balance sheets of Bangor Electric and Water Utilities, an enterprise fund of the Village of Bangor as of December 31, 2005 and 2004, and the related statements of income and retained earnings for the years then ended and the supplemental schedules as of and for the year ended December 31, 2005 in the accompanying prescribed form.

Our compilation was limited to presenting, in the form prescribed by the Public Service Commission of Wisconsin, information that is the representation of management. We have not audited or reviewed the financial statements and supplemental schedules referred to above and, accordingly, do not express an opinion or any other form of assurance on them.

The financial statements and related supplemental schedules are presented in accordance with the requirements of the Public Service Commission of Wisconsin, which differ from accounting principles generally accepted in the United States of America. This report is intended solely for the information and use of the Public Service Commission of Wisconsin and is not intended and should not be used by anyone other than the specified party.

Madison, Wisconsin
January 27, 2006

Accumulated Provision for Depreciation and Amortization of Utility Plant on Utility Plant Financed by Ut

General footnotes

Salvage column includes 700 of Salvage and 66,603 of Transporting clearing

Balance Sheet End-of-Year Account Balances (Page F-19)

Please explain amounts in Accounts 143, 145 and/or 233 in excess of \$5,000, providing a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

143 - These are miscellaneous receivables for work done for other company's and materials sold.

145 - This is a receivable from the Village for Public Fire Protection.

145 - These are miscellaneous receivables from the Sewer Utility.

233 - This is a portion of the Truck loan transferred over.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	147,574	135,512	1
Total Sales of Water	147,574	135,512	
Other Operating Revenues			
Forfeited Discounts (470)	179	183	2
Miscellaneous Service Revenues (471)	0	0	3
Rents from Water Property (472)	0	0	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	877	1,020	6
Total Other Operating Revenues	1,056	1,203	
Total Operating Revenues	148,630	136,715	
Operation and Maintenance Expenses			
Source of Supply Expenses (600-605)	0	0	7
Pumping Expenses (620-625)	16,929	18,097	8
Water Treatment Expenses (630-635)	4,449	1,536	9
Transmission and Distribution Expenses (640-655)	21,134	16,109	10
Customer Accounts Expenses (901-904)	3,814	3,662	11
Sales Expenses (910)	0	0	12
Administrative and General Expenses (920-935)	62,042	47,977	13
Total Operation and Maintenance Expenses	108,368	87,381	
Other Operating Expenses			
Depreciation Expense (403)	12,033	11,930	14
Amortization Expense (404-407)		0	15
Taxes (408)	14,391	14,072	16
Total Other Operating Expenses	26,424	26,002	
Total Operating Expenses	134,792	113,383	
NET OPERATING INCOME	13,838	23,332	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	484	25,875	72,515	4
Commercial	78	9,287	21,535	5
Industrial				6
Total Metered Sales to General Customers (461)	562	35,162	94,050	
Private Fire Protection Service (462)	3		711	7
Public Fire Protection Service (463)	1		42,042	8
Other Sales to Public Authorities (464)	12	5,493	10,771	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	578	40,655	147,574	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	----------------------------------------	----------------------------------------------------	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	42,042	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	42,042	
Forfeited Discounts (470):		
Customer late payment charges	179	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	179	
Miscellaneous Service Revenues (471):		
NONE		7
Total Miscellaneous Service Revenues (471)	0	
Rents from Water Property (472):		
NONE		8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	877	10
Other (specify):		
NONE		11
Total Other Water Revenues (474)	877	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
SOURCE OF SUPPLY EXPENSES			
Operation Labor (600)		0	1
Purchased Water (601)		0	2
Operation Supplies and Expenses (602)		0	3
Maintenance of Water Source Plant (605)		0	4
Total Source of Supply Expenses	0	0	
PUMPING EXPENSES			
Operation Labor (620)	10,519	9,790	5
Fuel for Power Production (621)	0	0	6
Fuel or Power Purchased for Pumping (622)	5,387	5,562	7
Operation Supplies and Expenses (623)		0	8
Maintenance of Pumping Plant (625)	1,023	2,745	9
Total Pumping Expenses	16,929	18,097	
WATER TREATMENT EXPENSES			
Operation Labor (630)		16	10
Chemicals (631)	4,449	1,520	11
Operation Supplies and Expenses (632)		0	12
Maintenance of Water Treatment Plant (635)		0	13
Total Water Treatment Expenses	4,449	1,536	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Labor (640)	4,755	6,479	14
Operation Supplies and Expenses (641)	744	1,245	15
Maintenance of Distribution Reservoirs and Standpipes (650)	593	2,445	16
Maintenance of Mains (651)	6,195	792	17
Maintenance of Services (652)	690	3,285	18
Maintenance of Meters (653)	3,155	807	19
Maintenance of Hydrants (654)	5,002	1,056	20
Maintenance of Other Plant (655)		0	21
Total Transmission and Distribution Expenses	21,134	16,109	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
CUSTOMER ACCOUNTS EXPENSES			
Meter Reading Labor (901)	391	400	22
Accounting and Collecting Labor (902)	3,423	3,262	23
Supplies and Expenses (903)		0	24
Uncollectible Accounts (904)		0	25
Total Customer Accounts Expenses	3,814	3,662	
SALES EXPENSES			
Sales Expenses (910)		0	26
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	1,508	1,556	27
Office Supplies and Expenses (921)	3,661	4,123	28
Administrative Expenses Transferred--Credit (922)		0	29
Outside Services Employed (923)	6,315	6,184	30
Property Insurance (924)	2,820	2,117	31
Injuries and Damages (925)	1,652	2,798	32
Employee Pensions and Benefits (926)	28,679	23,092	33
Regulatory Commission Expenses (928)	8,557	656	34
Miscellaneous General Expenses (930)	8,850	7,451	35
Transportation Expenses (933)		0	36
Maintenance of General Plant (935)		0	37
Total Administrative and General Expenses	62,042	47,977	
Total Operation and Maintenance Expenses	108,368	87,381	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent		9,953	9,953	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		397	389	2
Net property tax equivalent		9,556	9,564	
Social Security		4,703	4,376	3
PSC Remainder Assessment		132	132	4
Other (specify): NONE			0	5
Total tax expense		14,391	14,072	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service (total of utility financed and contributed plant), property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			La Crosse				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.195184				3
County tax rate	mills		4.041288				4
Local tax rate	mills		4.975597				5
School tax rate	mills		8.803988				6
Voc. school tax rate	mills		2.187839				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		20.203896				10
Less: state credit	mills		1.263532				11
Net tax rate	mills		18.940364				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		4.975597				14
Combined School Tax Rate	mills		10.991827				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		15.967424				17
Total Tax Rate	mills		20.203896				18
Ratio of Local and School Tax to Total	dec.		0.790314				19
Total tax net of state credit	mills		18.940364				20
Net Local and School Tax Rate	mills		14.968837				21
Utility Plant, Jan. 1	\$	644,494	644,494				22
Materials & Supplies	\$	5,914	5,914				23
Subtotal	\$	650,408	650,408				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	650,408	650,408				26
Assessment Ratio	dec.		0.961042				27
Assessed Value	\$	625,069	625,069				28
Net Local & School Rate	mills		14.968837				29
Tax Equiv. Computed for Current Year	\$	9,357	9,357				30
Tax Equivalent per 1994 PSC Report	\$	9,953					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	9,953					34

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	185		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	10,011		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	10,196	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	10,529		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	59,477		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	535		20
Total Pumping Plant	70,541	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	44,639		23
Total Water Treatment Plant	44,639	0	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			185	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			10,011	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	10,196	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			10,529	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			59,477	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			535	20
Total Pumping Plant	0	0	70,541	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			44,639	23
Total Water Treatment Plant	0	0	44,639	

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	41,095		26
Transmission and Distribution Mains (343)	122,023		27
Fire Mains (344)	1,590		28
Services (345)	34,732		29
Meters (346)	54,915	2,512	30
Hydrants (348)	16,016		31
Other Transmission and Distribution Plant (349)	548		32
Total Transmission and Distribution Plant	270,919	2,512	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	0		35
Computer Equipment (391.1)	1,803		36
Transportation Equipment (392)	0		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	2,488		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	1,558		44
Other Tangible Property (399)	0		45
Total General Plant	5,849	0	
Total utility plant in service directly assignable	402,144	2,512	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	402,144	2,512	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			41,095 26
Transmission and Distribution Mains (343)			122,023 27
Fire Mains (344)			1,590 28
Services (345)			34,732 29
Meters (346)	1,190		56,237 30
Hydrants (348)			16,016 31
Other Transmission and Distribution Plant (349)			548 32
Total Transmission and Distribution Plant	1,190	0	272,241
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			0 35
Computer Equipment (391.1)			1,803 36
Transportation Equipment (392)			0 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			2,488 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			1,558 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	5,849
Total utility plant in service directly assignable	1,190	0	403,466
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	1,190	0	403,466

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	0		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	0	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	0		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	0		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	0	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	0		23
Total Water Treatment Plant	0	0	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			0 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			0 10
Other Water Source Plant (317)			0 11
Total Source of Supply Plant	0	0	0
PUMPING PLANT			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			0 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			0 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
Total Pumping Plant	0	0	0
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			0 23
Total Water Treatment Plant	0	0	0

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	0		26
Transmission and Distribution Mains (343)	160,069		27
Fire Mains (344)	0		28
Services (345)	44,021		29
Meters (346)	0		30
Hydrants (348)	19,257		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	223,347	0	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	0		35
Computer Equipment (391.1)	0		36
Transportation Equipment (392)	0		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	0		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	0	0	
Total utility plant in service directly assignable	223,347	0	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	223,347	0	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			0 26
Transmission and Distribution Mains (343)			160,069 27
Fire Mains (344)			0 28
Services (345)			44,021 29
Meters (346)			0 30
Hydrants (348)			19,257 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	0	223,347
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			0 35
Computer Equipment (391.1)			0 36
Transportation Equipment (392)			0 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	0
Total utility plant in service directly assignable	0	0	223,347
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	0	0	223,347

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			3,586	3,586	1
February			3,158	3,158	2
March			3,614	3,614	3
April			3,769	3,769	4
May			3,792	3,792	5
June			4,844	4,844	6
July			5,578	5,578	7
August			4,397	4,397	8
September			4,001	4,001	9
October			3,961	3,961	10
November			3,434	3,434	11
December			3,375	3,375	12
Total annual pumpage	0	0	47,509	47,509	
Less: Water sold				40,655	13
Volume pumped but not sold				6,854	14
Volume sold as a percent of volume pumped				86%	15
Volume used for water production, water quality and system maintenance				92	16
Volume related to equipment/system malfunction				0	17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				92	19
Volume pumped but unaccounted for				6,762	20
Percent of water lost				14%	21
If more than 25%, indicate causes:					22
If more than 25%, state what action has been taken to reduce water loss:					23
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				294	24
Date of maximum: 6/16/2005					25
Cause of maximum:					26
Hydrant flushing					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				76	27
Date of minimum: 2/28/2005					28
Total KWH used for pumping for the year				68,288	29
If water is purchased: Vendor Name:					30
Point of Delivery:					31

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
17TH AVENUE NORTH	#1	143	14	432,000	Yes	1
PARK DRIVE	#2	172	16	389,000	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#1	#2		1
Location	17TH AVENUE NORTH	PARK DRIVE		2
Purpose	P	S		3
Destination	D	D		4
Pump Manufacturer	LAYNE	LAYNE		5
Year Installed	1950	1950		6
Type	VERTICAL TURBINE	VERTICAL TURBINE		7
Actual Capacity (gpm)	380	350		8
Pump Motor or Standby Engine Mfr	AC FAIRBANKS MORSE	AC FAIRBANKS MORSE		9
Year Installed	1950	1950		10
Type	ELECTRIC	ELECTRIC		11
Horsepower	30	30		12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
Year Installed				23
Type				24
Horsepower				25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	#1		1
RESERVOIRS, STANDPIPES			2
OR ELEVATED TANKS			3
Type: R (reservoir), S (standpipe)			4
or ET (elevated tank)	S		5
Year constructed	1968		6
Primary material (earthen, steel,			7
concrete, other)	STEEL		8
Elevation difference in feet			9
(See Headnote 3.)	175		10
Total capacity in gallons (actual)	18,400		11
WATER TREATMENT PLANT			12
Disinfection, type of equipment			13
(gas, liquid, powder, other)	OTHER		14
Points of application			15
(wellhouse, central facilities,			16
booster station, other)	WELLHOUSE		17
Filters, type (gravity, pressure,			18
other, none)	NONE		19
Rated capacity of filter plant			20
(m.g.d.) (note: 1,200,000 gal/day			21
= 1.2 m.g.d.)	30.0000		22
Is a corrosion control chemical			23
used (yes, no)?	N		24
Is water fluoridated (yes, no)?	N		25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	2.000	680	0	0	0	680	1
M	D	4.000	5,182	0	0	0	5,182	2
M	D	6.000	17,436	0	0	0	17,436	3
P	D	6.000	6,375	0	0	0	6,375	4
M	D	8.000	7,061	0	0	0	7,061	5
Total Within Municipality			36,734	0	0	0	36,734	
Total Utility			36,734	0	0	0	36,734	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
P	0.750	37	0	0	0	37		1
M	0.750	385	0	0	0	385		2
P	1.000	2	0	0	0	2		3
M	1.000	17	0	0	0	17		4
M	1.500	4	0	0	0	4		5
M	2.000	2	0	0	0	2		6
P	2.000	1	0	0	0	1		7
M	3.000	2	0	0	0	2		8
M	4.000	1	0	0	0	1		9
Total Utility		451	0	0	0	451	0	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	517	46	22	0	541	40	1
1.000	23	0	0	0	23	0	2
1.500	3	0	0	0	3	0	3
2.000	4	0	0	0	4	0	4
2.500	0	0	0	0	0	0	5
3.000	3	0	0	0	3	0	6
4.000	1	0	0	0	1	0	7
Total:	551	46	22	0	575	40	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	474	53	0	4	0	10	541	1
1.000	0	19	0	2	0	2	23	2
1.500	0	2	0	1	0	0	3	3
2.000	0	1	0	2	0	1	4	4
2.500	0	0	0	0	0	0	0	5
3.000	0	0	0	1	0	2	3	6
4.000	0	0	0	1	0	0	1	7
Total:	474	75	0	11	0	15	575	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	58				58	2
Total Fire Hydrants	58	0	0	0	58	
Flushing Hydrants						
	1				1	3
Total Flushing Hydrants	1	0	0	0	1	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year.

Number of hydrants operated during year:	58
Number of distribution system valves end of year:	138
Number of distribution valves operated during year:	138

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

For values that represent an increase or a decrease when compared to the previous year of greater than 25%, but not less \$5,000, please explain.

928 - The increase in regulatory commission expense in 2005 includes a water rate study with new rates effective October of 2005. The 2004 costs are some small final invoices for a 2003 rate study.

651 - The increase in Maintenance of Mains expense in 2005 is due to water main break repairs.

Water Services (Page W-18)

If Utility-Owned Service Not In Use at End of Year is reported as zero, please explain.

All services are in use at year end.

Meters (Page W-19)

Ss. PSC 185.83(2) states "Station meters shall be maintained to ensure reasonable accuracy and shall have the accuracy checked at least once every 2 years." Are all station meters being tested every two years? Answer yes or no. If no, please explain.

Yes.

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Electricity			
Sales of Electricity (440-448)	2,727,332	2,291,727	1
Total Sales of Electricity	2,727,332	2,291,727	
Other Operating Revenues			
Forfeited Discounts (450)	7,330	5,738	2
Miscellaneous Service Revenues (451)	0	0	3
Sales of Water and Water Power (453)	0	0	4
Rent from Electric Property (454)	6,774	10,801	5
Interdepartmental Rents (455)	0	0	6
Other Electric Revenues (456)	2,248	8,838	7
Amortization of Construction Grants (457)	0	0	8
Total Other Operating Revenues	16,352	25,377	
Total Operating Revenues	2,743,684	2,317,104	
Operation and Maintenance Expenses			
Power Production Expenses (500-546)	1,768,458	1,449,563	9
Transmission Expenses (550-553)	0	0	10
Distribution Expenses (560-576)	186,721	209,514	11
Customer Accounts Expenses (901-904)	48,814	45,010	12
Sales Expenses (910)	8,604	8,742	13
Administrative and General Expenses (920-935)	274,634	255,604	14
Total Operation and Maintenance Expenses	2,287,231	1,968,433	
Other Expenses			
Depreciation Expense (403)	171,845	164,307	15
Amortization Expense (404-407)		0	16
Taxes (408)	110,424	100,801	17
Total Other Expenses	282,269	265,108	
Total Operating Expenses	2,569,500	2,233,541	
NET OPERATING INCOME	174,184	83,563	

OTHER OPERATING REVENUES (ELECTRIC)

1. Report revenues relating to each account and fully describe each item using other than the account title.
 2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.

Particulars (a)	Amount (b)	
Forfeited Discounts (450):		
Customer late payment charges	7,330	1
Other (specify):		
NONE		2
Total Forfeited Discounts (450)	7,330	
Miscellaneous Service Revenues (451):		
NONE		3
Total Miscellaneous Service Revenues (451)	0	
Sales of Water and Water Power (453):		
NONE		4
Total Sales of Water and Water Power (453)	0	
Rent from Electric Property (454):		
RENT FROM ELECTRIC PROPERTY AND POLE CONTACTS	6,774	5
Total Rent from Electric Property (454)	6,774	
Interdepartmental Rents (455):		
NONE		6
Total Interdepartmental Rents (455)	0	
Other Electric Revenues (456):		
PROFIT ON SALE OF MATERIALS, MISC SERVICES	2,248	7
Total Other Electric Revenues (456)	2,248	
Amortization of Construction Grants (457):		
NONE		8
Total Amortization of Construction Grants (457)	0	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
POWER PRODUCTION EXPENSES			
STEAM POWER GENERATION EXPENSES			
Operation Supervision and Labor (500)	0		1
Fuel (501)	0		2
Operation Supplies and Expenses (502)	0		3
Steam from Other Sources (503)	0		4
Steam Transferred -- Credit (504)	0		5
Maintenance of Steam Production Plant (506)	0		6
Total Steam Power Generation Expenses	0	0	
HYDRAULIC POWER GENERATION EXPENSES			
Operation Supervision and Labor (530)	0		7
Water for Power (531)	0		8
Operation Supplies and Expenses (532)	0		9
Maintenance of Hydraulic Production Plant (535)	0		10
Total Hydraulic Power Generation Expenses	0	0	
OTHER POWER GENERATION EXPENSES			
Operation Supervision and Labor (538)	0		11
Fuel (539)	0		12
Operation Supplies and Expenses (540)	0		13
Maintenance of Other Power Production Plant (543)	0		14
Total Other Power Generation Expenses	0	0	
OTHER POWER SUPPLY EXPENSES			
Purchased Power (545)	1,768,458	1,449,563	15
Other Expenses (546)		0	16
Total Other Power Supply Expenses	1,768,458	1,449,563	
Total Power Production Expenses	1,768,458	1,449,563	
TRANSMISSION EXPENSES			
Operation Supervision and Labor (550)	0		17
Operation Supplies and Expenses (551)	0		18

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
TRANSMISSION EXPENSES			
Maintenance of Transmission Plant (553)		0	19
Total Transmission Expenses	0	0	
DISTRIBUTION EXPENSES			
Operation Supervision Expenses (560)	22,499	22,931	20
Line and Station Labor (561)	15,569	24,187	21
Line and Station Supplies and Expenses (562)		0	22
Street Lighting and Signal System Expenses (565)	1,621	1,821	23
Meter Expenses (566)	6,079	4,286	24
Customer Installations Expenses (567)		0	25
Miscellaneous Distribution Expenses (569)	7,671	8,803	26
Maintenance of Structures and Equipment (571)		0	27
Maintenance of Lines (572)	133,191	147,072	28
Maintenance of Line Transformers (573)		192	29
Maintenance of Street Lighting and Signal Systems (574)		0	30
Maintenance of Meters (575)		0	31
Maintenance of Miscellaneous Distribution Plant (576)	91	222	32
Total Distribution Expenses	186,721	209,514	
CUSTOMER ACCOUNTS EXPENSES			
Meter Reading Labor (901)	19,097	17,637	33
Accounting and Collecting Labor (902)	27,709	26,681	34
Supplies and Expenses (903)		0	35
Uncollectible Accounts (904)	2,008	692	36
Total Customer Accounts Expenses	48,814	45,010	
SALES EXPENSES			
Sales Expenses (910)	8,604	8,742	37
Total Sales Expenses	8,604	8,742	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	16,472	17,765	38
Office Supplies and Expenses (921)	29,024	28,506	39
Administrative Expenses Transferred -- Credit (922)		0	40
Outside Services Employed (923)	30,843	32,077	41
Property Insurance (924)	9,128	4,205	42
Injuries and Damages (925)	10,591	5,687	43
Employee Pensions and Benefits (926)	151,085	141,328	44
Regulatory Commission Expenses (928)		3,853	45
Miscellaneous General Expenses (930)	10,188	6,621	46
Transportation Expenses (933)	3,591	3,594	47
Maintenance of General Plant (935)	13,712	11,968	48
Total Administrative and General Expenses	274,634	255,604	
Total Operation and Maintenance Expenses	2,287,231	1,968,433	

TAXES (ACCT. 408 - ELECTRIC)

When allocation of taxes is made between departments, explain method used.

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent		30,573	29,341	1
Social Security		21,639	19,874	2
Wisconsin Gross Receipts Tax		56,054	49,025	3
PSC Remainder Assessment		2,158	2,561	4
Other (specify): NONE			0	5
Total tax expense		110,424	100,801	

PROPERTY TAX EQUIVALENT (ELECTRIC)

1. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
2. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
3. The utility plant balance first of year should include the gross book values of plant in service (total of utility financed and contributed plant), property held for future use and construction work in progress.
4. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
5. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
6. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			La Crosse				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.195184				3
County tax rate	mills		4.041288				4
Local tax rate	mills		4.975597				5
School tax rate	mills		8.803988				6
Voc. school tax rate	mills		2.187839				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		20.203896				10
Less: state credit	mills		1.263532				11
Net tax rate	mills		18.940364				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		4.975597				14
Combined School Tax Rate	mills		10.991827				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		15.967424				17
Total Tax Rate	mills		20.203896				18
Ratio of Local and School Tax to Total	dec.		0.790314				19
Total tax net of state credit	mills		18.940364				20
Net Local and School Tax Rate	mills		14.968837				21
Utility Plant, Jan. 1	\$	5,410,237	5,410,237				22
Materials & Supplies	\$	70,414	70,414				23
Subtotal	\$	5,480,651	5,480,651				24
Less: Plant Outside Limits	\$	3,355,415	3,355,415				25
Taxable Assets	\$	2,125,236	2,125,236				26
Assessment Ratio	dec.		0.961042				27
Assessed Value	\$	2,042,441	2,042,441				28
Net Local & School Rate	mills		14.968837				29
Tax Equiv. Computed for Current Year	\$	30,573	30,573				30
Tax Equivalent per 1994 PSC Report	\$	22,702					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32
Tax equiv. for current year (see note 5)	\$	30,573					34

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
STEAM PRODUCTION PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Boiler Plant Equipment (312)	0		6
Engines and Engine Driven Generators (313)	0		7
Turbogenerator Units (314)	0		8
Accessory Electric Equipment (315)	0		9
Miscellaneous Power Plant Equipment (316)	0		10
Total Steam Production Plant	0	0	
HYDRAULIC PRODUCTION PLANT			
Land and Land Rights (330)	0		11
Structures and Improvements (331)	0		12
Reservoirs, Dams and Waterways (332)	0		13
Water Wheels, Turbines and Generators (333)	0		14
Accessory Electric Equipment (334)	0		15
Miscellaneous Power Plant Equipment (335)	0		16
Roads, Railroads and Bridges (336)	0		17
Total Hydraulic Production Plant	0	0	
OTHER PRODUCTION PLANT			
Land and Land Rights (340)	0		18
Structures and Improvements (341)	0		19
Fuel Holders, Producers and Accessories (342)	0		20
Prime Movers (343)	0		21
Generators (344)	0		22
Accessory Electric Equipment (345)	0		23
Miscellaneous Power Plant Equipment (346)	0		24
Total Other Production Plant	0	0	

ELECTRIC UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
STEAM PRODUCTION PLANT			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Boiler Plant Equipment (312)			0 6
Engines and Engine Driven Generators (313)			0 7
Turbogenerator Units (314)			0 8
Accessory Electric Equipment (315)			0 9
Miscellaneous Power Plant Equipment (316)			0 10
Total Steam Production Plant	0	0	0
HYDRAULIC PRODUCTION PLANT			
Land and Land Rights (330)			0 11
Structures and Improvements (331)			0 12
Reservoirs, Dams and Waterways (332)			0 13
Water Wheels, Turbines and Generators (333)			0 14
Accessory Electric Equipment (334)			0 15
Miscellaneous Power Plant Equipment (335)			0 16
Roads, Railroads and Bridges (336)			0 17
Total Hydraulic Production Plant	0	0	0
OTHER PRODUCTION PLANT			
Land and Land Rights (340)			0 18
Structures and Improvements (341)			0 19
Fuel Holders, Producers and Accessories (342)			0 20
Prime Movers (343)			0 21
Generators (344)			0 22
Accessory Electric Equipment (345)			0 23
Miscellaneous Power Plant Equipment (346)			0 24
Total Other Production Plant	0	0	0

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

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3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION PLANT			
Land and Land Rights (350)	100		25
Structures and Improvements (352)	0		26
Station Equipment (353)	0		27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	0		29
Overhead Conductors and Devices (356)	0		30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	0		32
Roads and Trails (359)	0		33
Total Transmission Plant	100	0	
DISTRIBUTION PLANT			
Land and Land Rights (360)	3,247		34
Structures and Improvements (361)	0		35
Station Equipment (362)	134,074		36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	963,775	1,412	38
Overhead Conductors and Devices (365)	844,833	15,832	39
Underground Conduit (366)	3,746		40
Underground Conductors and Devices (367)	924,639		41
Line Transformers (368)	664,280	17,737	42
Services (369)	152,073	17,990	43
Meters (370)	106,222	5,799	44
Installations on Customers' Premises (371)	86,701	189	45
Leased Property on Customers' Premises (372)	2,994	2,000	46
Street Lighting and Signal Systems (373)	60,513	3,513	47
Total Distribution Plant	3,947,097	64,472	
GENERAL PLANT			
Land and Land Rights (389)	494		48
Structures and Improvements (390)	168,818		49
Office Furniture and Equipment (391)	57,942	444	50
Computer Equipment (391.1)	110,465	6,188	51
Transportation Equipment (392)	431,569		52
Stores Equipment (393)	557		53
Tools, Shop and Garage Equipment (394)	43,609		54

ELECTRIC UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION PLANT			
Land and Land Rights (350)			100 25
Structures and Improvements (352)			0 26
Station Equipment (353)			0 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)			0 29
Overhead Conductors and Devices (356)			0 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)			0 32
Roads and Trails (359)			0 33
Total Transmission Plant	0	0	100
DISTRIBUTION PLANT			
Land and Land Rights (360)			3,247 34
Structures and Improvements (361)			0 35
Station Equipment (362)			134,074 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)			965,187 38
Overhead Conductors and Devices (365)			860,665 39
Underground Conduit (366)			3,746 40
Underground Conductors and Devices (367)		(18,712)	905,927 41
Line Transformers (368)	1,022		680,995 42
Services (369)			170,063 43
Meters (370)	102		111,919 44
Installations on Customers' Premises (371)			86,890 45
Leased Property on Customers' Premises (372)			4,994 46
Street Lighting and Signal Systems (373)			64,026 47
Total Distribution Plant	1,124	(18,712)	3,991,733
GENERAL PLANT			
Land and Land Rights (389)			494 48
Structures and Improvements (390)			168,818 49
Office Furniture and Equipment (391)			58,386 50
Computer Equipment (391.1)			116,653 51
Transportation Equipment (392)	11,000		420,569 52
Stores Equipment (393)			557 53
Tools, Shop and Garage Equipment (394)			43,609 54

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
GENERAL PLANT			
Laboratory Equipment (395)	12,128		55
Power Operated Equipment (396)	38,774		56
Communication Equipment (397)	19,680		57
Miscellaneous Equipment (398)	0		58
Other Tangible Property (399)	0		59
Total General Plant	884,036	6,632	
Total utility plant in service directly assignable	4,831,233	71,104	
 Common Utility Plant Allocated to Electric Department	 0		 60
 Total utility plant in service	 4,831,233	 71,104	

ELECTRIC UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
GENERAL PLANT			
Laboratory Equipment (395)			12,128 55
Power Operated Equipment (396)			38,774 56
Communication Equipment (397)			19,680 57
Miscellaneous Equipment (398)			0 58
Other Tangible Property (399)			0 59
Total General Plant	11,000	0	879,668
Total utility plant in service directly assignable	12,124	(18,712)	4,871,501
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	12,124	(18,712)	4,871,501

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
STEAM PRODUCTION PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Boiler Plant Equipment (312)	0		6
Engines and Engine Driven Generators (313)	0		7
Turbogenerator Units (314)	0		8
Accessory Electric Equipment (315)	0		9
Miscellaneous Power Plant Equipment (316)	0		10
Total Steam Production Plant	0	0	
HYDRAULIC PRODUCTION PLANT			
Land and Land Rights (330)	0		11
Structures and Improvements (331)	0		12
Reservoirs, Dams and Waterways (332)	0		13
Water Wheels, Turbines and Generators (333)	0		14
Accessory Electric Equipment (334)	0		15
Miscellaneous Power Plant Equipment (335)	0		16
Roads, Railroads and Bridges (336)	0		17
Total Hydraulic Production Plant	0	0	
OTHER PRODUCTION PLANT			
Land and Land Rights (340)	0		18
Structures and Improvements (341)	0		19
Fuel Holders, Producers and Accessories (342)	0		20
Prime Movers (343)	0		21
Generators (344)	0		22
Accessory Electric Equipment (345)	0		23
Miscellaneous Power Plant Equipment (346)	0		24
Total Other Production Plant	0	0	

ELECTRIC UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
STEAM PRODUCTION PLANT			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Boiler Plant Equipment (312)			0 6
Engines and Engine Driven Generators (313)			0 7
Turbogenerator Units (314)			0 8
Accessory Electric Equipment (315)			0 9
Miscellaneous Power Plant Equipment (316)			0 10
Total Steam Production Plant	0	0	0
HYDRAULIC PRODUCTION PLANT			
Land and Land Rights (330)			0 11
Structures and Improvements (331)			0 12
Reservoirs, Dams and Waterways (332)			0 13
Water Wheels, Turbines and Generators (333)			0 14
Accessory Electric Equipment (334)			0 15
Miscellaneous Power Plant Equipment (335)			0 16
Roads, Railroads and Bridges (336)			0 17
Total Hydraulic Production Plant	0	0	0
OTHER PRODUCTION PLANT			
Land and Land Rights (340)			0 18
Structures and Improvements (341)			0 19
Fuel Holders, Producers and Accessories (342)			0 20
Prime Movers (343)			0 21
Generators (344)			0 22
Accessory Electric Equipment (345)			0 23
Miscellaneous Power Plant Equipment (346)			0 24
Total Other Production Plant	0	0	0

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION PLANT			
Land and Land Rights (350)	0		25
Structures and Improvements (352)	0		26
Station Equipment (353)	0		27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	0		29
Overhead Conductors and Devices (356)	0		30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	0		32
Roads and Trails (359)	0		33
Total Transmission Plant	0	0	
DISTRIBUTION PLANT			
Land and Land Rights (360)	0		34
Structures and Improvements (361)	0		35
Station Equipment (362)	0		36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	79,947		38
Overhead Conductors and Devices (365)	76,189	392	39
Underground Conduit (366)	0		40
Underground Conductors and Devices (367)	179,149	82,837	41
Line Transformers (368)	52,787		42
Services (369)	190,932		43
Meters (370)	0		44
Installations on Customers' Premises (371)	0		45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	0		47
Total Distribution Plant	579,004	83,229	
GENERAL PLANT			
Land and Land Rights (389)	0		48
Structures and Improvements (390)	0		49
Office Furniture and Equipment (391)	0		50
Computer Equipment (391.1)	0		51
Transportation Equipment (392)	0		52
Stores Equipment (393)	0		53
Tools, Shop and Garage Equipment (394)	0		54

ELECTRIC UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION PLANT			
Land and Land Rights (350)			0 25
Structures and Improvements (352)			0 26
Station Equipment (353)			0 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)			0 29
Overhead Conductors and Devices (356)			0 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)			0 32
Roads and Trails (359)			0 33
Total Transmission Plant	0	0	0
DISTRIBUTION PLANT			
Land and Land Rights (360)			0 34
Structures and Improvements (361)			0 35
Station Equipment (362)			0 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)			79,947 38
Overhead Conductors and Devices (365)			76,581 39
Underground Conduit (366)			0 40
Underground Conductors and Devices (367)		18,712	280,698 41
Line Transformers (368)			52,787 42
Services (369)			190,932 43
Meters (370)			0 44
Installations on Customers' Premises (371)			0 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)			0 47
Total Distribution Plant	0	18,712	680,945
GENERAL PLANT			
Land and Land Rights (389)			0 48
Structures and Improvements (390)			0 49
Office Furniture and Equipment (391)			0 50
Computer Equipment (391.1)			0 51
Transportation Equipment (392)			0 52
Stores Equipment (393)			0 53
Tools, Shop and Garage Equipment (394)			0 54

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
GENERAL PLANT			
Laboratory Equipment (395)	0		55
Power Operated Equipment (396)	0		56
Communication Equipment (397)	0		57
Miscellaneous Equipment (398)	0		58
Other Tangible Property (399)	0		59
Total General Plant	0	0	
Total utility plant in service directly assignable	579,004	83,229	
 Common Utility Plant Allocated to Electric Department	 0		 60
 Total utility plant in service	 579,004	 83,229	

ELECTRIC UTILITY PLANT IN SERVICE (cont.)**--Plant Financed by Contributions--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
GENERAL PLANT			
Laboratory Equipment (395)			0 55
Power Operated Equipment (396)			0 56
Communication Equipment (397)			0 57
Miscellaneous Equipment (398)			0 58
Other Tangible Property (399)			0 59
Total General Plant	0	0	0
Total utility plant in service directly assignable	0	18,712	680,945
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	0	18,712	680,945

TRANSMISSION AND DISTRIBUTION LINES

Classification (a)	Miles of Line Owned				
	First of Year (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments During Year (e)	Total End of Year (f)
Primary Distribution System Voltage(s) -- Urban					
Pole Lines					
2.4/4.16 kV (4kV)					0 1
7.2/12.5 kV (12kV)					0 2
14.4/24.9 kV (25kV)					0 3
Other:					
NONE					0 4
Underground Lines					
2.4/4.16 kV (4kV)					0 5
7.2/12.5 kV (12kV)			1		1 6
14.4/24.9 kV (25kV)					0 7
Other:					
NONE					0 8
Primary Distribution System Voltage(s) -- Rural					
Pole Lines					
2.4/4.16 kV (4kV)					0 9
7.2/12.5 kV (12kV)				2	(2) 10
14.4/24.9 kV (25kV)					0 11
Other:					
NONE					0 12
Underground Lines					
2.4/4.16 kV (4kV)					0 13
7.2/12.5 kV (12kV)			3		3 14
14.4/24.9 kV (25kV)					0 15
Other:					
NONE					0 16
Transmission System					
Pole Lines					
34.5 kV					0 17
69 kV					0 18
115 kV					0 19
138 kV					0 20
Other:					
NONE					0 21
Underground Lines					
34.5 kV					0 22
69 kV					0 23
115 kV					0 24
138 kV					0 25
Other:					
NONE					0 26

RURAL LINE CUSTOMERS

Rural lines are those serving mainly rural or farm customers. Farm Customer: Defined as a person or organization using electric service for the operation of an individual farm, or for residential use in living quarters on the farm occupied by persons principally engaged in the operation of the farm and by their families. A farm is a tract of land used to raise or produce agricultural and dairy products, for raising livestock, poultry, game, fur-bearing animals, or for floriculture, or similar purposes, and embracing not less than 3 acres; or, if small, where the principal income of the operator is derived therefrom.

Particulars (a)	Amount (b)	
Customers added on rural lines during year:		1
Farm Customers		2
Nonfarm Customers	15	3
Total	15	4
Customers on rural lines at end of year:		5
Rural Customers (served at rural rates):		6
Farm	282	7
Nonfarm	599	8
Total	881	9
Customers served at other than rural rates:		10
Farm		11
Nonfarm	93	12
Total	93	13
Total customers on rural lines at end of year	974	14

MONTHLY PEAK DEMAND AND ENERGY USAGE

1. Report hereunder the information called for pertaining to simultaneous peak demand established monthly and monthly energy usage col. (f) (in thousands of kilowatt-hours).
2. Monthly peak col. (b) (reported as actual number) should be respondent's maximum kw. load as measured by the sum of its coincidental net generation and purchases plus or minus net interchange, minus temporary deliveries (not interchange) of emergency power to another system.
3. Monthly energy usage should be the sum of respondent's net generation for load and purchases plus or minus net interchange and plus or minus net transmission or wheeling. Total for the year should agree with Total Source of Energy on the Electric Energy Account schedule.
4. If the utility has two or more power systems not physically connected, the information called for below should be furnished for each system.
5. Time reported in column (e) should be in military time (e.g., 6:30 pm would be reported as 18:30).

Monthly Peak					Monthly Energy Usage	
Month (a)		kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	(kWh) (000's) (f)
January	01	6,808	Tuesday	12/21/2004	19:30	3,398
February	02	5,858	Thursday	01/27/2005	18:45	2,998
March	03	5,590	Monday	02/28/2005	18:30	2,761
April	04	5,720	Tuesday	03/22/2005	18:45	2,706
May	05	5,288	Friday	05/20/2005	19:30	2,616
June	06	6,325	Tuesday	06/07/2005	19:00	2,835
July	07	7,076	Monday	06/27/2005	18:45	3,192
August	08	7,206	Tuesday	08/02/2005	18:00	3,333
September	09	6,204	Monday	09/12/2005	18:30	2,581
October	10	6,074	Tuesday	10/04/2005	19:15	2,587
November	11	5,780	Wednesday	11/16/2005	19:30	2,790
December	12	6,808	Tuesday	12/06/2005	18:45	3,195
Total		74,737				34,992

System Name Bangor Municipal Utility

State type of monthly peak reading (instantaneous 0, 15, 30, or 60 minutes integrated) and supplier.

Type of Reading	Supplier
60 minutes integrated	EXCEL ENERGY

ELECTRIC ENERGY ACCOUNT

Particulars (a)		kWh (000's) (b)	
Source of Energy			
Generation (excluding Station Use):			
Fossil Steam			1
Nuclear Steam			2
Hydraulic			3
Internal Combustion Turbine			4
Internal Combustion Reciprocating			5
Non-Conventional (wind, photovoltaic, etc.)			6
Total Generation		0	7
Purchases		34,995	8
Interchanges:	In (gross)		9
	Out (gross)		10
	Net	0	11
Transmission for/by others (wheeling):	Received		12
	Delivered		13
	Net	0	14
Total Source of Energy		34,995	15
			16
Disposition of Energy			17
Sales to Ultimate Consumers (including interdepartmental sales)		33,008	18
Sales For Resale			19
Energy Used by the Company (excluding station use):			20
Electric Utility			21
Common (office, shops, garages, etc. serving 2 or more util. depts.)			22
Total Used by Company		0	23
Total Sold and Used		33,008	24
Energy Losses:			25
Transmission Losses (if applicable)			26
Distribution Losses		1,987	27
Total Energy Losses		1,987	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)		5.6780%	29
Total Disposition of Energy		34,995	30

SALES OF ELECTRICITY BY RATE SCHEDULE

1. Column (e) is the sum of the 12 monthly peak demands for all of the customers in each class.
 2. Column (f) is the sum of the 12 monthly customer (or distribution) demands for all of the customers in each class.

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	
Residential Sales				
RESIDENTIAL YARD LIGHTS	RG-1	1,334	11,237	1
Total Sales for Residential Sales		1,334	11,237	
Commercial & Industrial				
2	CP-1	12	3,530	2
3	CP-2	3	9,841	3
1	GS-1	459	8,291	4
Total Sales for Commercial & Industrial		474	21,662	
Public Street & Highway Lighting				
1	MS-1	6	109	5
Total Sales for Public Street & Highway Lighting		6	109	
Sales for Resale				
NONE				6
Total Sales for Sales for Resale		0	0	
TOTAL SALES FOR ELECTRICITY		1,814	33,008	

SALES OF ELECTRICITY BY RATE SCHEDULE (cont.)

Demand kW (e)	Customer or Distribution kW (f)	Tariff Revenues (g)	PCAC Revenues (h)	Total Revenues (g)+(h)	
		953,018	84,856	1,037,874	1
0	0	953,018	84,856	1,037,874	
9,173		208,490	24,231	232,721	2
26,421		581,382	71,929	653,311	3
		713,482	60,217	773,699	4
35,594	0	1,503,354	156,377	1,659,731	
		28,907	820	29,727	5
0	0	28,907	820	29,727	
				0	6
0	0	0	0	0	
35,594	0	2,485,279	242,053	2,727,332	

PURCHASED POWER STATISTICS

Use separate columns for each point of delivery, where a different wholesale supplier contract applies.

Particulars		(b)		(c)	
(a)					
Name of Vendor		EXCEL ENERGY			1
Point of Delivery		Substation			2
Type of Power Purchased (firm, dump, etc.)		Firm			3
Voltage at Which Delivered		12.470			4
Point of Metering		Substation			5
Total of 12 Monthly Maximum Demands -- kW		84,093			6
Average load factor		57.0064%			7
Total Cost of Purchased Power					8
Average cost per kWh		0.0000			9
On-Peak Hours (if applicable)		9:00 AM to 9:00 PM			10
Monthly purchases --- kWh (000):		On-peak	Off-peak	On-peak	Off-peak
January		1,334	2,064		
February		1,161	1,838		
March		1,121	1,641		
April		1,173	1,533		
May		1,124	1,492		
June		1,121	1,714		
July		1,369	1,823		
August		1,414	1,919		
September		1,058	1,523		
October		1,105	1,483		
November		1,102	1,688		
December		1,286	1,909		
Total kWh (000)		14,368	20,627		
					25
					26
					27
		(d)		(e)	28
Name of Vendor					29
Point of Delivery					30
Voltage at Which Delivered					31
Point of Metering					32
Type of Power Purchased (firm, dump, etc.)					33
Total of 12 Monthly Maximum Demands -- kW					34
Average load factor					35
Total Cost of Purchased Power					36
Average cost per kWh					37
On-Peak Hours (if applicable)					38
Monthly purchases --- kWh (000):		On-peak	Off-peak	On-peak	Off-peak
January					
February					
March					
April					
May					
June					
July					
August					
September					
October					
November					
December					
Total kWh (000)					

PRODUCTION STATISTICS TOTALS

Particulars (a)	Total (b)	
Name of Plant		1
Unit Identification		2
Type of Generation		3
kWh Net Generation (000)	0	4
Is Generation Metered or Estimated?		5
Is Exciter & Station Use Metered or Estimated?		6
60-Minute Maximum Demand--kW (est. if not meas.)	0	7
Date and Hour of Such Maximum Demand		8
Load Factor		9
Maximum Net Generation in Any One Day	0	10
Date of Such Maximum		11
Number of Hours Generators Operated		12
Maximum Continuous or Dependable Capacity--kW	0	13
Is Plant Owned or Leased?		14
Total Production Expenses	0	15
Cost per kWh of Net Generation (\$)		16
Monthly Net Generation --- kWh (000): January	0	17
February	0	18
March	0	19
April	0	20
May	0	21
June	0	22
July	0	23
August	0	24
September	0	25
October	0	26
November	0	27
December	0	28
Total kWh (000)	0	29
Gas Consumed--Therms	0	30
Average Cost per Therm Burned (\$)	0.0000	31
Fuel Oil Consumed Barrels (42 gal.)	0	32
Average Cost per Barrel of Oil Burned (\$)		33
Specific Gravity		34
Average BTU per Gallon		35
Lubricating Oil Consumed--Gallons	0	36
Average Cost per Gallon (\$)		37
kWh Net Generation per Gallon of Fuel Oil		38
kWh Net Generation per Gallon of Lubr. Oil		39
Does plant produce steam for heating or other purposes in addition to elec. generation?		40
Coal consumed--tons (2,000 lbs.)	0	42
Average Cost per Ton (\$)		43
Kind of Coal Used		44
Average BTU per Pound		45
Water Evaporated--Thousands of Pounds	0	46
Is Water Evaporated, Metered or Estimated?		47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel		48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.		49
Based on Total Coal Used at Plant		50
Based on Coal Used Solely in Electric Generation		51
Average BTU per kWh Net Generation		52
Total Cost of Fuel (Oil and/or Coal)		53
per kWh Net Generation (\$)		54

PRODUCTION STATISTICS

Particulars (a)	Plant (b)	Plant (c)	Plant (d)	Plant (e)
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NONE

STEAM PRODUCTION PLANTS

1. Report each boiler and each generating unit separately. Indicate any other than 60 hertz.
2. In columns (c) and (i), report year equipment was first placed in service, regardless of subsequent change in ownership.

Boilers							
Name of Plant (a)	Unit No. (b)	Year Installed (c)	Rated Steam Pressure (lbs.) (d)	Rated Steam Temp. F. (e)	Type (f)	Fuel Type and Firing Method (g)	Rated Maxi- mum Steam Pressure (1000 lbs./hr.) (h)
NONE							
Total							0
							1

INTERNAL COMBUSTION GENERATION PLANTS

1. Report each boiler and each generating unit separately. Indicate any other than 60 hertz.
2. In column (c) and (h), report year equipment was first placed in service, regardless of subsequent change in ownership.

Prime Movers						
Name of Plant (a)	Unit No. (b)	Year Installed (c)	Type (Recip. or Turbine) (d)	Manufacturer (e)	RPM (f)	Rated HP Each Unit (g)
NONE						
Total						0
						1

STEAM PRODUCTION PLANTS (cont.)

3. Under column (j), report tandem-compound (TC); cross-compound (CC); single casing (SC); topping unit (T); noncondensing (NC); and reciprocating (R). Show back pressure.
4. In column (q), report actual load in kW which the plant will carry over an indefinite period as determined by experience or accredited capability tests.

Turbine-Generators								
Year Installed (i)	Type (j)	RPM (k)	Voltage (kV) (l)	kWh Generated by Each Unit During Yr. (000's) (m)	Rated Unit Capacity		Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Capacity (kW) (q)
				kW (n)	kVA (o)			
				Total				0

1

INTERNAL COMBUSTION GENERATION PLANTS (cont.)

3. In column (n), report actual load in kW which the plant will carry over an indefinite period as determined by experience or accredited capability tests.

Generators						
Year Installed (h)	Voltage (kV) (i)	kWh Generated by Each Unit Generator During Yr. (000's) (j)	Rated Unit Capacity		Total Rated Plant Capacity (kW) (m)	Total Maximum Continuous Plant Capacity (kW) (n)
			kW (k)	kVA (l)		
		Total		0	0	0

1

HYDRAULIC GENERATING PLANTS

1. In column (d), indicate type of unit--horizontal, vertical, bulb, etc.
2. In column (j), report operating head as indicated by manufacturer's rating of wheel horsepower.

Name of Plant (a)	Name of Stream (b)	Control (Attended, Automatic or Remote) (c)	Type (d)	Prime Movers			
				Unit No. (e)	Year Installed (f)	RPM (g)	Rated HP Each Unit (h)

NONE

HYDRAULIC GENERATING PLANTS (cont.)

3. Capacity shown in column (q) should be based on the equipment installed and determined independently by stream flow; i.e., on the assumption of adequate stream flow.

Generators							Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Plant Capacity (kW) (q)
Rated Head (i)	Operating Head (j)	Year Installed (k)	Voltage (kV) (l)	kWh Generated by Each Unit During Year (000's) (m)	Rated Unit Capacity			
					kW (n)	kVA (o)		

SUBSTATION EQUIPMENT

Report separately each substation used wholly or in part for transmission, each distribution substation over 1,000 kVA capacity and each substation that serves customers with energy for resale.

Particulars (a)	(b)	(c)	Utility Designation (d)			(e)	(f)
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NONE

ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	1,692	1,165	33,911	1
Acquired during year	26	33	608	2
Total	1,718	1,198	34,519	3
Retired during year	12	5	43	4
Sales, transfers or adjustments increase (decrease)		34	657	5
Number end of year	1,706	1,227	35,133	6
Number end of year accounted for as follows:				7
In customers' use	1,634	1,194	25,709	8
In utility's use			598	9
				10
Locked meters on customers' premises				11
In stock	72	33	8,826	12
Total end of year	1,706	1,227	35,133	13

STREET LIGHTING EQUIPMENT

1. Under column (a) use the following types: Sodium Vapor, Mercury Vapor, Incandescent, Fluorescent, Metal Halide/Halogen, Other.
2. Indicate size in watts, column(b).
3. If breakdown of kWh column (d) is not available, please allocate based on utility's best estimate.

Particulars (a)	Watts (b)	Number Each Type (c)	kWh Used Annually (d)	
Street Lighting Non-Ornamental				
Mercury Vapor	175	122	72,416	1
Total		122	72,416	
Ornamental				
Mercury Vapor	175	40	9,801	2
Other	200	27	14,002	3
Total		67	23,803	
Other				
Other	100	6	3,160	4
Total		6	3,160	

ELECTRIC OPERATING SECTION FOOTNOTES

Electric Operation & Maintenance Expenses (Page E-03)

For values that represent an increase or a decrease when compared to the previous year of greater than 25%, but not less \$5,000, please explain.

561 - 2004 had more small line repairs where in 2005 they had larger projects that were capitalized.

Electric Utility Plant in Service --Plant Financed by Utility or Municipality-- (Page E-06)

If Adjustments for any account are nonzero, please explain.

367 - Work was done in 2004 for customers but was paid for in 2005. An adjustment was made to transfer the amount to contributed plant.

If Station Equipment (Account 362) End-of-Year Balance has a value greater than zero and the Substation Equipment schedule is left blank, please explain.

The utility has a partial substation with switchgear, but they have no transformer. The transformer is owned by Excel.

Electric Utility Plant in Service --Plant Financed by Contributions-- (Page E-08)

If Additions or Retirements for any Accounts exceed \$50,000, please explain.

367 - Work was done on a large development going in the village paid for by the developer.

If Adjustments for any account are nonzero, please explain.

367 - Work was done in 2004 for customers but was paid for in 2005. An adjustment was made to transfer the amount to contributed plant.
